government treats itself by exempting them from burden of the sand tax.

In addition to the fairness this restores to the coastal states dependent on sand resources to replenish their beaches, this bill enhances environmental protections in our coastal waters. Under the current system, states are not charged for sand mined within three miles of their shores. This creates an incentive to find sand resources within the three mile zone. However, years of industrialization has made some sand unfit for beach restoration use. Furthermore, fragile aquatic ecosystems can be disrupted if sand is removed from these critical areas. Although state environmental agencies are careful to study the environmental impact of their shore protection operations, financial interests and the need for environmental protection are sure to clash in the long run. This bill will give state environmental protection agencies a broader tax-free area to find suitable sand deposits for much needed shore protection projects, while maintaining the health of fragile ecosystems.

Last year, Virginia Beach had to pay over \$200,000 in taxes for 1.1 million cubic yards of sand from the outer continental shelf. In fact. because they could not afford the increased cost, they had to scale back the shore protection project. This project will now have a shorter useful life and will require the local government to replace the project earlier than planned at a much higher cost. In the past, before the sand tax was imposed in 1997, environmental officials in my state of Delaware authorized mining of sand beyond the three mile zone. It is only a matter of time before environmental concerns will force them back to the outer continental shelf. Without this bill. Rehoboth Beach, Dewey Beach, Bethany Beach, Lewes Beach, and Broadkill Beach shore protection projects will all have to be scaled back to accommodate the federal government's sand tax.

The federal government does not charge its own agencies for using outer continental sand and royalties for other mineral resources are shared with the states. At the very least, we should agree not to charge state and local governments a tax for using outer continental sand and gravel. Vote for this bill. It is a vote for fairness to the states and sound environmental policy.

OMNIBUS VETERANS BILL

HON. LUIS V. GUTIERREZ

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Friday, October 16, 1998

Mr. GUTIERREZ. Mr. Speaker, I rise today in support of the Veterans Programs Enhancement Act of 1998. I commend Chairman STUMP and Ranking Member EVANS for their tireless effort in producing this important legislation.

I also compliment the staff of both the House and Senate Veterans' Affairs Committees. Their hard work and dedication to our veterans has made this legislation possible.

People outside of this building are often unaware of the vital role staff play in the legislative process. They should not be. Our veterans should know how hard the veterans committee staff works for them each day. I hold this bill up as testament to their efforts.

Mr. Speaker, for much of this year I was not sure what this Congress would be able to accomplish on behalf of our nation's veterans.

I would venture to say that this Congress's record on veterans issues has been mediocre at best. Funding for veterans health care was cut again, medicare subvention was not achieved and veterans benefits were slashed to fund highway construction.

But in the end, with the passage of this legislation, we will be able to point to some notable achievements on veterans issues this year.

With this bill, we establish a precedent for the presumptive treatment and compensation of Persian Gulf War veterans.

I have long felt that we must give our Gulf War veterans the benefit of the doubt when it comes to health care and service connection. This bill helps us reach this goal that I have long called for.

In addition, this legislation helps prepare us to provide quality treatment for the veterans of future conflicts.

We were unprepared for the aftermath of the Gulf War.

However, by establishing a National Center for the Study of War-Related Illnesses, this bill helps prepare our veterans health system for the aftermath of future conflicts.

This bill also extends the VA's authority to treat the medical problems afflicting Gulf War veterans until 2001. We know we are not through dealing with the health problems confronting Gulf War veterans and I am pleased to see this fact recognized in this legislation.

The VA's sexual trauma treatment program, a program that I have advocated for throughout this session, is also reauthorized by this bill. During the past two years, the reality of sexual abuse and harassment of women in the military has come to light. It is only right that we maintain the VA's capacity to offer the victims of these crimes the treatment they need and deserve.

In addition, I am also pleased by this bill's provisions regarding educational opportunities, housing and medical construction at veterans hospitals. The reforms contained here are necessary and well-intentioned and should contribute to the welfare of veterans throughout America.

I am proud to support this bipartisan bill. And I urge my colleagues in the House to support this legislation as well.

A TRIBUTE TO MEARLE HEITZMAN

HON. CALVIN M. DOOLEY

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Friday, October 16, 1998

Mr. DOOLEY of California. Mr. Speaker, I rise today to pay tribute to an entrepreneur who operates a successful restaurant in the Central Valley. Mearle Heitzman of Tulare County was recently recognized for his achievements by the Central Valley Chapter of the California Restaurant Association at its third annual Diamond Cuisine Awards Banquet.

Mearle Heitzman, originally from Utah, has managed several local restaurant establishments in the Central Valley since 1948. Mr. Heitzman has been honored by the California Restaurant Association as an inductee into its Hall of Fame.

Since 1960, Mr. Heitzman has owned and operate Mearle's College Drive-In Restaurant across from the College of The Sequoias in Visalia, California. With his relentless penchant for hard work, Mr. Heitzman has turned his restaurant into a highly successful and well-known fixture, in the Central Valley. President Richard Nixon is among the various celebrities to have visited Mearle's College Drive-In Restaurant.

Mr. Speaker, I would ask my colleagues to join me today in congratulating this businessman for his remarkable achievements and in recognition of his service to the community.

TRIBUTE TO GORDON W. "RED" LARSEN BY HIS WIFE

HON. VAN HILLEARY

OF TENNESSEE

IN THE HOUSE OF REPRESENTATIVES

Friday, October 16, 1998

Mr. HILLEARY. Mr. Speaker, please enter into the RECORD today the enclosed material written by Mrs. Betty Larsen and sent to me by Mrs. June Griffin of Dayton, Tennessee.

Gordon W. "Red" Larsen was born in Charleston, South Carolina, on September 13, 1927 to George Oliver and Marguerite Hochslander Larsen. He spent part of his childhood in Sommerville, South Carolina. His great-grandfather, whom he knew while a child, was a shipwright, which may have had some influence on his choice of the Navy for his military service.

His parents separated and his mother took Red and his two older brothers, Herman and George, to New York City. Red spent his teen years in what was known as "Hell's Kitchen" and became a big city street-wise. This area has since been torn down and replaced with what we know today as Lincoln Center for the Performing Arts.

Red enlisted in the Navy near the end of World War II. He worked in communications as a signalman, worked for some time as a submariner, and was trained in underwater demolition. He eventually gained the rank of CPO. He was in the Navy for 13 years, traveling to many different places throughout the world, and also saw service in the Korean War.

In the early 1970's, Red became concerned with the legitimacy of several aspects of our Government's actions, especially pertaining to the Federal income tax. He spent considerable time and effort studying, researching and talking with various sources. He also assisted several persons with tax difficulties. One of the results of his studies was an 83-page book, written in the late 1980's, Slavery, American Style. The book discusses in some detail the unconstitutional nature of our current income tax system.

Another interest was our individual rights and freedoms as American citizens, including property rights. Red also made a significant contribution to several communities in demonstrating the unconstitutionality of zoning laws.

In 1944, Red moved to Tennessee for its warmer weather and excellent State constitution. The first article in the Tennessee State Constitution is its Bill of Rights. He continued his studies and contacts with other patriots, and was starting to publish a series of newsletters entitled "Truth Bird Reports." Only one